

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF CALIFORNIA

JANARDHAN GRANDHE, et al.,

Petitioners,

v.

UNITED STATES,

Respondent.

Case No. 1:21-mc-00059-EPG

ORDER REGARDING CASE NO. 1:21-MC-00063, WHICH APPEARS TO BE RELATED TO THIS ACTION UNDER LOCAL RULE 123

(ECF No. 1)

On July 1, 2021, Petitioners filed a petition to quash an Internal Revenue Service summons pursuant to 26 U.S.C. § 7609(b)(2). (ECF No. 1). Upon review of a similar petition filed on July 7, 2021, in Case No. 1:21-mc-00063, the Court concludes that the cases appear related under Local Rule 123 such that judicial economy favors reassigning Case No. 1:21-mc-00063 to the undersigned. However, before proceeding with reassignment, the Court will give the parties the opportunity to file any objection to the relation of the cases.

Local Rule 123 provides that a case related to another may be reassigned to a single Judge and/or Magistrate Judge. Cases are related when:

- (1) both actions involve the same parties and are based on the same or a similar claim;
- (2) both actions involve the same property, transaction, or event;
- (3) both actions involve similar questions of fact and the same question of law and

1 their assignment to the same Judge or Magistrate Judge is likely to effect a
2 substantial savings of judicial effort, either because the same result should follow
in both actions or otherwise; or

3 (4) for any other reasons, it would entail substantial duplication of labor if the
actions were heard by different Judges or Magistrate Judges.

4 LR 123(a).

5 Here, both actions involve the same parties, Janardhan Grande and Central Valley Pain
6 Management as Petitioners and the United States as Respondent.¹ Both actions concern IRS
7 summonses issued to Gary Joke and generally concern an IRS investigation involving Petitioners.
8 Both actions seek to quash, pursuant to 26 U.S.C. § 7609(b)(2), the IRS summonses issued to
9 Gary Joke, and both petitions make similar legal arguments. Because of the similarities between
10 both actions, it appears that judicial economy favors both actions being assigned to the
11 undersigned, since it has been assigned the lowest case number. *See* LR 123(c).

12 Accordingly, IT IS HEREBY ORDERED that each party has until August 20, 2021, to
13 raise any objection to this case being deemed related to Case No. 1:21-mc-00063, with Case No.
14 1:21-mc-00063 being reassigned to the undersigned.

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16 IT IS SO ORDERED.

17 Dated: July 21, 2021

18 /s/ Eric P. Shoup
UNITED STATES MAGISTRATE JUDGE

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28 ¹ The Court recognizes that 1:21-mc-00063 additionally has CVPM Surgery Center, Inc. as a
petitioner.